



MOTOR CARRIER DIVISION  
555 WRIGHT WAY  
CARSON CITY, NV 89711-0600  
(775) 684-4711  
fax (775) 684-4619  
[www.dmvnv.com](http://www.dmvnv.com)

### FARMER/RANCHER GASOLINE TAX REFUND REQUEST

Account No. \_\_\_\_\_

Name \_\_\_\_\_

Mailing Address \_\_\_\_\_

City, State, Zip Code \_\_\_\_\_

To obtain a permit number, authorizing a gasoline tax refund on 80 percent of bulk purchases, apply to the Department of Motor Vehicles on Form MC058.

( ) CHECK HERE IF YOU HAVE A NEW ADDRESS

#### GENERAL INSTRUCTIONS AND INFORMATION

1. Bulk purchases means purchases in **excess of 50 gallons** of gasoline. (Do not include diesel fuel)
2. Any person determined by the Department of Motor Vehicles to be a bona fide farmer or rancher not engaged in other activities which would distort highway usage may claim a refund on the basis of 80 percent of bulk purchases without the necessity of maintaining records. A farmer or rancher wishing to claim a refund must first secure a permit from the Department of Motor Vehicles.
3. **Only the customer's original copy of an invoice is acceptable for a refund claim.** If an original invoice is lost or destroyed, a claim may be submitted with a duplicate (1<sup>st</sup> carbon copy) invoice. A statement must accompany the claim stating the original invoice has been lost or destroyed. Under no circumstances will photocopies of invoices be accepted. A separate claim must be submitted in cases where a duplicate invoice is used to substantiate the purchase. The Department will hold such claims for a period of 12 months from date of purchase after which time they will be processed.
4. Claims for refund must be submitted within 12 months from the date of the earliest invoice and must be for a minimum of 200 gallons.
5. List original invoices below and attach them to this claim.
6. Send this application, properly signed, with the original invoices attached, to the Department of Motor Vehicles, 555 Wright Way, Carson City, NV 89711.

INVOICE NUMBER	INVOICE DATE	NUMBER OF GALLONS PURCHASED	INVOICE NUMBER	INVOICE DATE	NUMBER OF GALLONS PURCHASED	INVOICE NUMBER	INVOICE DATE	NUMBER OF GALLONS PURCHASED

Use Whole Gallons Only	27 – 32 Cents (State/County)	1 Cent Tax
Total gallons purchased (Gasoline)		
Less 20 percent for highway use		
Total gallons claimed for refund		
Rate of refund *		.0098
Refund amount		

**\*See attached rate matrix**

County in which gasoline was TAXED \_\_\_\_\_

**NOTE: Submit a separate claim for each county in which you purchased fuel for which you are claiming a refund.**

I, the undersigned, certify the fuel claimed for refund as stated above, and documented by the attached original invoices, was purchased and used in a farm or ranch operation, not more than 20 percent was used on public roads or highways, the dates shown on the invoices are true and correct, and I am entitled to a refund under the provisions of NRS 365.

Authorized Signature: \_\_\_\_\_ Phone Number: \_\_\_\_\_

Date: \_\_\_\_\_ Federal Identification or Social Security Number: \_\_\_\_\_

( ) Check here if you need more forms

**TAX RATE MATRIX  
IMPORTANT NOTICE**

Please review the following table as various county rates may have changed.

RATES EFFECTIVE			
COUNTY	JULY 1, 1998	APRIL 1, 1999	JULY 1, 1999
	THROUGH	THROUGH	THROUGH
	MARCH 31, 1999	JUNE 30, 1999	PRESENT
01 Churchill	.2646	<b>.3136</b>	.3136
02 Clark	.3136	.3136	.3136
03 Douglas	.2646	.2646	.2646
04 Elko	.2646	.2646	.2646
05 Esmeralda	.2646	.2646	.2646
06 Eureka	.2646	.2646	.2646
07 Humboldt	<b>.3038</b>	.3038	<b>.3136</b>
08 Lander	.2646	.2646	<b>.3136</b>
09 Lincoln	.2646	.2646	.2646
10 Lyon	.3136	.3136	.3136
11 Mineral	.3136	.3136	.3136
12 Nye	.2646	.2646	.2646
13 Carson City	.3136	.3136	.3136
14 Pershing	.3136	.3136	.3136
15 Storey	.2646	.2646	.2646
16 Washoe	.3136	.3136	.3136
17 White Pine	.2646	.2646	<b>.3136</b>